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April 13, 2016

Mrs. Susan Harris  
Choose Life, Inc.  
PO Box 1176  
Live Oak, FL 32064

RE: Schedule of Expenditures of State Financial Assistance  
for the year ended June 30, 2015

Mrs. Harris:

Enclosed is the above-referenced financial report. We are delivering it to your office on April 13, 2016.

In accordance with 10.657(2), Rules of the Auditor General, the date that the financial reporting package was delivered to the auditee shall be indicated by that organization in correspondence accompanying the financial reporting package submitted to the Auditor General.

We have included a copy of this letter with each copy of the financial report to comply with this rule.

Please give me a call if you have any questions.

Sincerely,

Daryl Collier CPA

MEMBERS:



American Institute of  
Certified Public Accountants



Florida Institute of  
Certified Public Accountants

CHOOSE LIFE, INC.  
SCHEDULE OF EXPENDITURES OF  
STATE FINANCIAL ASSISTANCE AND  
INDEPENDENT AUDITOR'S REPORTS  
JUNE 30, 2015

CHOOSE LIFE, INC.  
SCHEDULE OF EXPENDITURES OF  
STATE FINANCIAL ASSISTANCE AND  
INDEPENDENT AUDITOR'S REPORTS  
JUNE 30, 2015

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## INDEPENDENT AUDITOR'S REPORT

April 7, 2016

To the Board of Directors of  
Choose Life, Inc.

We have audited the accompanying schedule of expenditures of state financial assistance of the Choose Life Specialty License Plate program of Choose Life, Inc. (a nonprofit organization) for the year ended June 30, 2015. This financial statement is the responsibility of the Organization's management. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and OMB Circular A-133, Audits of States Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts in the financial report. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial report presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the schedule of expenditures of state financial assistance referred to above presents fairly, in all material respects, the expenditures of state financial assistance under the Choose Life Specialty License Plate program of Choose Life, Inc. for the year ended June 30, 2015 in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 7, 2016, on our consideration of Choose Life, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters.

The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Collier, Jernigan & Goedert, P.A.

Ocala, Florida

CHOOSE LIFE, INC.  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
YEAR ENDED JUNE 30, 2015

State Agency, Pass through entity / State Project	CSFA No.	Contract / Grant No.	Expenditures	Transfers to Subrecipients
<b>STATE FINANCIAL ASSISTANCE</b>				
Florida Department of Highway Safety and Motor Vehicles				
Choose Life Specialty License Plate	76.124	NA		
Amounts provided to subrecipients			\$ -	\$ 736,129
Amounts returned/due from subrecipients				(140,039)
Administrative expenditures			91,866	
<b>Total expenditures of state financial assistance</b>			<b>\$ 91,866</b>	<b>\$ 596,090</b>

Notes to Schedule of Expenditures of State Financial Assistance

- The schedule of expenditures of state financial assistance includes the state contract activity of Choose Life, Inc. and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of s. 215.97, F.S. and chapter 10.650, Rules of the Auditor General. Therefore, some amounts presented in this schedule may differ from amounts that would be presented in, or used in the preparation of financial statements in accordance with generally accepted accounting principles.



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
*GOVERNMENT AUDITING STANDARDS*

April 7, 2016

To the Board of Directors of  
Choose Life, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the accompanying schedule of expenditures of state financial assistance of Choose Life, Inc. (a nonprofit organization) for the year ended June 30, 2015, and have issued our report thereon dated April 7, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the schedule of expenditures of state financial assistance, we considered Choose Life, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the schedule of expenditures of state financial assistance, but not for the purpose of expressing an opinion on the effectiveness of Choose Life, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the organization's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we considered to be material weaknesses. However, material weaknesses may exist that have not been identified.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Choose Life, Inc.'s schedule of expenditures of state financial assistance is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of the schedule of expenditures of state financial assistance amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Collier, Jennings & Moedert, P.A.

Ocala Florida



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR  
CHOOSE LIFE SPECIALTY LICENSE PLATE PROGRAM  
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY OMB CIRCULAR A-133 AND  
CHAPTER 10.650 RULES OF THE AUDITOR GENERAL

Independent Auditor's Report

April 7, 2016

To the Board of Directors of  
Choose Life, Inc.

Report on Compliance for Choose Life Specialty License Plate

We have audited Choose Life, Inc.'s compliance with the types of compliance requirements described in the State of Florida Department of Financial Services, State Projects Compliance Supplement that could have a direct and material effect on the Choose Life Specialty License Plate program for the year ended June 30, 2015. Choose Life Specialty License Plate Program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of law, regulations, contracts, and grants applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for Choose Life Specialty License Plate program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations; and Chapter 10.650, Rules of the Auditor General. Those standards, OMB Circular A-133, and Chapter 10.650, Rules of the Auditor General, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on Choose Life Specialty License Plate program occurred. An audit includes examining, on a test basis, evidence about Choose Life, Inc's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for Choose Life Specialty License Plate program. However, our audit does not provide a legal determination of Choose Life, Inc's compliance.

### Opinion on Choose Life Specialty License Plate program

In our opinion, Choose Life, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Choose Life Specialty License Plate program for the year ended June 30, 2015.

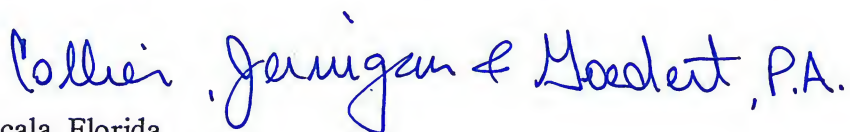
### Report on Internal Control Over Compliance

Management of Choose Life, Inc. is responsible for establishing and maintaining effective internal control over compliance with the requirements referred to above. In planning and performing our audit of compliance, we considered Choose Life, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on the Choose Life Specialty License Plate program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance with the Choose Life Specialty License Plate program and to test and report on internal control over compliance in accordance with OMB Circular A-133 and Chapter 10.650, Rules of the Auditor General, State of Florida, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Choose Life, Inc.'s internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or, significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weakness may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133 and Chapter 10.650 Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.

  
Ocala, Florida



CHOOSE LIFE, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2015

**Part A - Summary of Auditor's Results**

1. The independent auditor's report expresses an unqualified opinion on the schedule of expenditures of state financial assistance of Choose Life, Inc.
2. No significant deficiencies were disclosed during the audit of the schedule of expenditures of state financial assistance of Choose Life, Inc.
3. No instances of noncompliance material to the financial reports of Choose Life, Inc. were disclosed during the audit.
4. No significant deficiencies in internal control over Choose Life Specialty License Plate program were disclosed during the audit of the schedule of expenditures of state financial assistance of Choose Life, Inc.
5. The auditor's report on compliance with requirements that could have a direct and material effect on the Choose Life Specialty License Plate program expresses an unqualified opinion.
6. Our audit disclosed no findings required to be reported related to State projects required to be disclosed under Chapter 10.656, Rules of the Auditor General.
7. The program tested as a major state financial assistance program included:
  - a. Choose Life Specialty License Plates, CSFA #76.124
8. The threshold used to distinguish between type A and type B programs was \$500,000. The Choose Life Specialty License Plate program was the only state financial assistance received by Choose Life, Inc.

**Part B - Findings – Schedule of expenditures and state financial assistance financial audit**

None

**Part C - Findings and questioned costs – major state financial assistance program audit**

None

**Part D – Prior year findings and questioned costs – major state programs & state projects**

No summary schedule of prior audit findings is required because there were no prior year findings.